

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MARYLAND
(Greenbelt Division)**

In re:

Ernest L. Hollins, Jr.
Appeakrong Boakye,

Debtors

Case No.: 23-18435-MCR
Chapter 13

**OBJECTION TO CLAIM OF THE COMPTROLLER OF MARYLAND
(CLAIM NO. 15)**

Ernest L. Hollins, Jr. and Appeakrong Boakye (“Debtors”), by undersigned counsel and pursuant to 11 U.S.C. § 502(b)(1) and Fed. R. Bankr. P. 3007, hereby object to the claim of the Comptroller of Maryland (“Comptroller”) for the reasons stated herein, as well as for any reasons to be stated at a subsequent hearing on this matter. In support of this Objection, the Debtors state:

JURISDICTION

1. Jurisdiction is appropriate in this Court pursuant to 28 U.S.C. § 1334 and 11 U.S.C. § 502. Venue is appropriate in this Court pursuant to 28 U.S.C. § 1409.
2. This is a core proceeding with the meaning of 28 U.S.C. § 157 (b)(2)(B) & (O).

BACKGROUND

I. The Bankruptcy Case.

3. On November 20, 2023 (the “Petition Date”), the Debtor filed a Voluntary Petition under Chapter 13 of the Bankruptcy Code, commencing in this Court in Case No. 23-18435.

II. The Comptroller’s Claim.

4. On May 2, 2024, the Comptroller filed a proof of claim (the “Claim,”

attached hereto as *Exhibit I*). In its Claim, the Comptroller alleges that the Debtors owe \$16,098.00, \$15,429.00 of which is priority.

5. As part of its claim, the Comptroller attaches a worksheet that provides that the Debtors' alleged liability arises from the combined tax years 2019, 2020, and 2022, but it does not break down specific amounts tied to specific years for the alleged liabilities. *Ex I* at 4.

6. Moreover, on its worksheet, the Comptroller did not check off boxes on the bottom left under the heading "Unsecured Exceptions" for any of the three checkboxes: "Late Return," "Federal Adjustment - No Amended Return," or "Non-Filer." Presumably, these checkboxes correspond to the three-part test to determine whether an income tax is priority debt pursuant to 11 U.S.C. 507(a)(8)(a). *Id.*

OBJECTION TO CLAIM AND REQUEST FOR RELIEF

7. The Comptroller has not met its burden to establish its claim.

8. The burden of proof with respect to claims filed under 11 U.S.C. § 502 rests initially, and ultimately, with the claimant who "must allege facts sufficient to support their claim." *In re Weidel*, 208 B.R. 848, 854 (Bankr.M.D.N.C. 1997) (cited with approval by *In re Gates*, 214 BR 467 (Bankr. Court, D. Md. 1997).

9. On the one hand, the Comptroller states that the vast bulk of its claim is priority, and on the other, states that it is not. Either way, it has not met its burden.

WHEREFORE, Ernest L. Hollins, Jr. and Appeakrong Boakye Debtors, respectfully request that this Court enter an Order:

- (i) Sustaining this Objection;
- (ii) Disallowing the priority portion of the Comptroller's claim; and
- (iii) Granting such other and further relief as is just and proper in this case.

NOTICE

PURSUANT TO LOCAL BANKRUPTCY RULE 3007-1, YOU ARE HEREBY ADVISED THAT (A) WITHIN THIRTY (30) DAYS AFTER THE DATE ON THE CERTIFICATE OF SERVICE OF THIS OBJECTION, YOU MAY FILE AND SERVE A RESPONSE, TOGETHER WITH ANY DOCUMENTS AND OTHER EVIDENCE YOU WISH TO ATTACH IN SUPPORT OF THE CLAIM, UNLESS YOU WISH TO RELY SOLELY UPON THE PROOF OF CLAIM; (B) AN INTERESTED PARTY MAY REQUEST A HEARING THAT WILL BE HELD AT THE COURT'S DISCRETION; AND C) THE COURT MAY OVERRULE THE OBJECTION OR SET A HEARING ON THE OBJECTION IF THE OBJECTION FAILS TO INCLUDE ADEQUATE SUPPORT FOR THE REQUESTED RELIEF, EVEN IF A RESPONSE IS NOT FILED.

Respectfully submitted,

/s/ Eric S. Steiner

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 22nd day of July, 2024, a true and correct copy of the foregoing was served via the Court's CM/ECF system to:

Timothy P. Branigan
Chapter 13 Trustee

I FURTHER CERTIFY that on this 22nd day of July, 2024, a true and correct copy of the foregoing was sent via first class mail, postage prepaid, to:

Comptroller of the Treasury
Compliance Division, Room 409
301 W. Preston Street
Baltimore, MD 21201

Comptroller of Maryland
c/o Andrew John Henslee
301 W. Preston Street
Baltimore, MD 21201

Maryland Attorney General
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Baltimore, Maryland

Comptroller of/Maryland
c/o Brooke E. Lierman
P. O. Box 466
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80 Calvert St.
Annapolis, MD 21404 - 0466

/s/ Eric S. Steiner

Eric S. Steiner